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Agenda item 132
**Review of the efficiency of the administrative and financial functioning of the United Nations**

**Algeria:* draft resolution**

# Progress towards an accountability system in the United Nations Secretariat

*The General Assembly*,

## I
## Progress towards an accountability system in the United Nations Secretariat

*Recalling* its resolutions 59/272 of 23 December 2004 and 60/254 of 8 May 2006, section I of its resolution 60/260 of 8 May 2006, its resolutions 60/283 of 7 July 2006, 61/245 of 22 December 2006, 63/276 of 7 April 2009 and 64/259 of 29 March 2010,

*Reaffirming* its commitment to strengthening accountability in the United Nations Secretariat and the accountability of the Secretary-General for the performance of the Secretariat to all Member States,

*Stressing* that accountability is a central pillar of effective and efficient management that requires attention and strong commitment at the highest level of the Secretariat,

*Recognizing and reaffirming* the important role of the oversight bodies in the development of an accountability system that is relevant to the United Nations,

*Acknowledging* that the development of an accountability system in the United Nations Secretariat is a complex process,

* On behalf of the States Members of the United Nations that are members of the Group of 77 and China.



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*Having considered* the report of the Secretary-General on progress towards an accountability system in the United Nations Secretariat[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

*Having also considered* the reports of the Joint Inspection Unit entitled "Accountability frameworks in the United Nations system",[3] "Transparency in the selection and appointment of senior managers in the United Nations Secretariat"[4] and "Review of enterprise risk management in the United Nations system",[5] as well as the notes by the Secretary-General transmitting his comments and those of the United Nations System Chief Executives Board for Coordination,[6]

1. *Takes note* of the report of the Secretary-General on progress towards an accountability system in the United Nations Secretariat;[1]

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[2]

3. *Stresses* the importance of promoting a culture of accountability, results-based management, enterprise risk management and internal controls at all levels in the Secretariat through the continued leadership and commitment of senior managers, and reiterates its request that the Secretary-General take appropriate measures to that end, including, inter alia, the training of relevant staff;

4. *Recalls* paragraph 5 of the report of the Advisory Committee on Administrative and Budgetary Questions,[2] and requests the Secretary-General to provide more details on accountability measures and their application, which are necessary for reporting purposes and for the day-to-day management of the implementation of the accountability framework, including monitoring progress, evaluating results and taking corrective action, as required;

5. *Also recalls* paragraph 6 of the report of the Advisory Committee on Administrative and Budgetary Questions,[2] and requests the Secretary-General to improve the content of future progress reports on the implementation of the accountability framework by providing more complete and transparent information that would enable a clear understanding of the principles and mechanisms of the accountability measures implemented or envisaged, including an analysis of the impact of their application on strengthening accountability, with key performance indicators and supporting statistical information to substantiate results;

6. *Requests* the Secretary-General to develop, as a priority, a clearly defined and well-documented plan that includes clear objectives, responsibilities and a timeline for accomplishing the specific actions he is undertaking to strengthen accountability in response to the present resolution and its resolution 64/259;

7. *Recalls* paragraph 11 of the report of the Advisory Committee on Administrative and Budgetary Questions,[2] and requests the Secretary-General to submit, for its consideration, an annual report on progress made towards the implementation of the accountability framework;

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[1] A/66/692.
[2] A/66/738.
[3] A/66/710.
[4] A/66/380.
[5] A/65/788.
[6] A/66/710/Add.1, A/66/380/Add.1 and A/65/788/Add.1.

8. *Decides* to continue to consider this matter under the same agenda item at the first part of its resumed sixty-seventh session;

**Definition of accountability and roles and responsibilities**

9. *Requests* the Secretary-General to continue to draw on lessons learned, experience and expertise from the United Nations programmes and funds and other United Nations entities when further developing the accountability system of the United Nations Secretariat;

**Promoting a culture of accountability**

10. *Acknowledges* that strengthening accountability remains a work in progress, that some elements of the accountability framework have been established and that much work needs to be done in order to build an effective system of accountability in the United Nations and to improve the management of its operations;

11. *Welcomes* the report of the Joint Inspection Unit entitled "Accountability frameworks in the United Nations system";[3]

**Delegation of authority**

12. *Notes* that the information contained in the report of the Secretary-General is insufficient to enable a clear understanding either of the comprehensive review process or of the system of delegation of authority, recalls paragraph 21 of its resolution 64/259 and paragraph 36 of the report of the Advisory Committee on Administrative and Budgetary Questions on an accountability system to the General Assembly at its sixty-fourth session,[7] and stresses the need for the Secretary-General to urgently address the continued deficiencies in the current delegation of authority system through the promulgation of well-defined roles and responsibilities of individuals at all levels to whom authority is delegated, systematic reporting mechanisms on monitoring and exercise of delegated authority and actions to be taken in cases of mismanagement or abuse of authority;

**Implementation of recommendations of oversight bodies**

13. *Emphasizes* the importance of the full and timely implementation of the recommendations of oversight bodies, and stresses, in this regard, the role of the Management Committee in monitoring and ensuring that accepted recommendations are followed up and implemented in a timely manner, and the need for transparency in the work of the Committee;

14. *Recalls* paragraph 24 of the report of the Advisory Committee on Administrative and Budgetary Questions,[2] in particular the issues raised by the Board of Auditors, and requests the Secretary-General to further strengthen consultation and cooperation with the oversight bodies as he pursues the implementation of the accountability framework;

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[7] A/64/683 and Corr.1.

**Personal and institutional accountability**

15. *Emphasizes* the importance of establishing and fully implementing real, effective and efficient mechanisms that foster institutional and personal accountability at all levels;

16. *Notes with concern* that there is little evidence that senior managers' compacts have had any real impact on enhancing accountability, and requests the Secretary-General, in this regard, to pursue concrete measures to ensure that the compact system becomes a powerful instrument of the accountability system;

17. *Encourages* the Secretary-General to pursue his efforts to improve the content and assessment methods of the compact system by establishing connections between individual workplans, departmental workplans, budget fascicles and senior managers' compacts, as well as by including in the senior managers' compacts the final assessment of their performance;

18. *Recalls* paragraph 30 of the report of the Advisory Committee on Administrative and Budgetary Questions[2] on the mismanagement of the Umoja project, and requests the Secretary-General to fully implement the governance structure of the project, as mandated by the General Assembly in its resolution 66/246, as a matter of priority;

19. *Requests* the Secretary-General to further develop and take appropriate measures to hold staff accountable for mismanagement and wrongful or improper decisions and to strengthen efforts to increase recovery actions against those convicted of fraud in the Organization;

**Reform of the performance appraisal system**

20. *Recalls* paragraph 39 of the report of the Advisory Committee on Administrative and Budgetary Questions,[2] and requests the Secretary-General to establish a more robust system of sanctions to address the underperformance of staff in order to create a culture of accountability;

21. *Requests* the Secretary-General to include in the report requested in paragraph 7 above, information on progress in the establishment of the rewards and recognition framework of the United Nations Secretariat;

**Selection and appointment of senior managers**

22. *Welcomes* the report the Joint Inspection Unit on "Transparency in the selection and appointment of senior managers in the United Nations Secretariat";[4]

**Enterprise risk management and internal control framework**

23. *Welcomes* the progress made by the Secretary-General towards the development of the enterprise risk management framework, stresses that there is a need to clearly distinguish between the respective roles and responsibilities of the governing bodies and management, and in this regard requests the Secretary-General to review his enterprise risk management policy, focusing on the Secretariat's role and responsibilities in the management of the risks of its operations;

24. *Stresses* that the General Assembly is responsible for determining the risk tolerance of the Organization, and expresses its concern over the lack of detailed analysis by the Secretary-General with regard to the United Nations key risk areas;

25. *Welcomes* the report of the Joint Inspection Unit entitled "Review of enterprise risk management in the United Nations system";[5]

**Concrete measures to prevent potential conflicts of interest**

26. *Recalls* paragraph 54 of the report of the Advisory Committee on Administrative and Budgetary Questions,[2] and requests the Secretary-General to continue to ensure that concrete measures are taken to prevent potential conflicts of interest in all the activities related to the administrative and budgetary aspects of the functioning of the United Nations, including the current process governing all procurement, staff recruitment and promotion and other relevant processes, and to report thereon;

**Performance reporting, implementation results-based management framework and results-based management information system**

27. *Stresses* that results-based management and performance reporting are essential pillars of a comprehensive accountability framework, and regrets that the report of the Secretary-General does not address all the areas identified by the General Assembly in its resolution 64/259, notably results-based management and performance reporting;

28. *Requests* the Secretary-General to promote a culture of self-evaluation throughout the Organization, to mainstream the use of relevant monitoring and evaluation tools in programme planning and implementation, to provide staff with adequate training, as appropriate and within existing resources, and to include in his report on the implementation of the present resolution information on measures taken in this regard;

29. *Also requests* the Secretary-General to continue to take appropriate measures to accelerate the implementation of results-based management and to include, inter alia, in his next report concrete measures on how the Organization will shift the focus of its accountability from the delivery of outputs to the delivery of results;

## II
## Change management initiatives

*Reaffirming its determination* to strengthen further the role, capacity, effectiveness and efficiency of the United Nations, and thus improve its performance, in order to realize the full potential of the Organization, in accordance with the purposes and principles of the Charter of the United Nations, and to respond more effectively to the needs of Member States and existing and new global challenges facing the United Nations in the twenty-first century,

*Recalling* its resolutions 41/213 of 19 December 1986, 42/211 of 21 December 1987, 49/233 A of 23 December 1994, 58/269 of 23 December 2003 and 60/260 of 8 May 2006,

*Recalling also* Article 2, paragraph 1, and Articles 17, 18, 97 and 100 of the Charter,

*Reaffirming* the rules of procedure of the General Assembly,

*Stressing* the intergovernmental, multilateral and international character of the United Nations,

1. *Reaffirms* the role of the General Assembly and its relevant intergovernmental and expert bodies, within their respective mandates, in planning, programming, budgeting, monitoring and evaluation;

2. *Also reaffirms* that the Fifth Committee is the appropriate Main Committee of the General Assembly entrusted with responsibilities for administrative and budgetary matters, and also reaffirms the role of the Fifth Committee in carrying out a thorough analysis and in approving human and financial resources and policies, with a view to ensuring full, effective and efficient implementation of all mandated programmes and activities and the implementation of policies in this regard;

3. *Further reaffirms* its role with regard to the structure of the Secretariat, and stresses that proposals to amend the overall departmental structure, as well as the format of the programme budget and the biennial programme plan, are subject to review and prior approval by the General Assembly;

4. *Reaffirms* the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation[8] and the Financial Regulations and Rules of the United Nations;[9]

5. *Stresses* the need for the General Assembly to participate in the budget preparation process, from its early stages and throughout the process;

6. *Also stresses* that setting the priorities of the United Nations and formulating policies are the prerogative of the Member States, as reflected in legislative decisions;

7. *Further stresses*, as one of the essential components of accountability, the importance of compliance with the Charter of the United Nations, its resolutions and the regulations and rules;

8. *Notes* the Secretary-General's change management initiative and the recommendations contained in the report of the Change Management Team to the Secretary-General, and requests him, in accordance with the provisions of paragraphs 1 to 7 above, to submit for its consideration and prior approval any proposals or measures related to the implementation of the recommendations contained in paragraphs 8, 11, 15, 16 to 18, 27, 28, 30, 34, 37 through 41, 43, and 49 through 61 of that report.

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[8] ST/SGB/2000/8.

[9] ST/SGB/2003/7 and Amend.1.